

**UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS**

CIVIL NO. 05-11686WGY

WASHINGTON MUTUALBANK,

Plaintiff

v.

DAN W. ADAMS, HEIDI K. ADAMS,

UNITED STATES OF AMERICA,

COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF REVENUE,

DELTA FUNDING CORPORATION and

BENEFICIAL MASSACHUSETTS INC.,

Defendants

DISCLAIMER OF INTEREST

The defendant, the Commonwealth of Massachusetts Commissioner of Revenue (the "Commonwealth") disclaims any interest in the above-captioned action but maintains the Commonwealth's right to pursue any actions it might have against the defendants, Dan W. Adams and Heidi K. Adams.

**Respectfully submitted,
ALAN LEBOVIDGE
COMMISSIONER OF REVENUE
By his attorney,**

/s/ Eileen Ryan McAuliffe

Eileen Ryan McAuliffe

BBO No. 435260

Counsel for the Commissioner

Department of Revenue

Litigation Bureau

100 Cambridge Street, 7th Floor

Boston, Massachusetts 02110

Dated: September 28, 2005

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CERTIFICATE OF SERVICE

I, Eileen Ryan McAuliffe, hereby certify that I have served the within Commonwealth's Notice of Disclaimer by mailing a copy first class mail, postage prepaid, to:

.
J. Patrick Kennedy, Esq.
Donn A. Randall, Esq.
Mary Ellen Manganelli, Esq.
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Boston, Massachusetts 02109

/s/ Eileen Ryan McAuliffe
Eileen Ryan McAuliffe

Date: September 28, 2005

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